

**THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
ASHEVILLE DIVISION
CIVIL CASE NO. 1:23-cv-00007-MR-WCM**

TERRENCE A. THOMAS,)
)
Plaintiff,)
)
vs.) **O R D E R**
)
DEPARTMENT OF THE TREASURY,)
Internal Revenue Service,)
)
Defendants.)
)

THIS MATTER is before the Court on the Plaintiff's Motion for Preliminary Injunction [Doc. 4], the Defendant's Motion to Dismiss [Doc. 9], and the Magistrate Judge's Memorandum and Recommendation [Doc. 13] regarding the disposition of those motions.

Pursuant to 28 U.S.C. § 636(b) and the standing Orders of Designation of this Court, the Honorable W. Carleton Metcalf, United States Magistrate Judge, was designated to consider the above-referenced motions and to submit a recommendation for their disposition.

On July 14, 2023, the Magistrate Judge filed a Memorandum and Recommendation in this case containing conclusions of law in support of a recommendation regarding the pending motions. [Doc. 13]. The parties

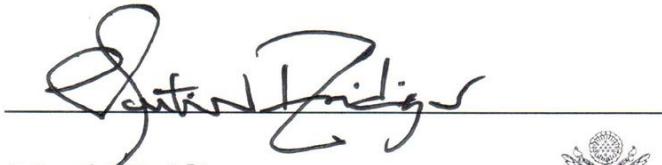
were advised that any objections to the Magistrate Judge's Memorandum and Recommendation were to be filed in writing within fourteen (14) days of service. The period within which to file objections has now expired, and no written objections to the Memorandum and Recommendation have been filed.

After a careful review of the Magistrate Judge's Recommendation, the Court finds that the proposed conclusions of law are consistent with current case law. Accordingly, the Court hereby accepts the Magistrate Judge's recommendation regarding the pending motions.

IT IS, THEREFORE, ORDERED that the Memorandum and Recommendation [Doc. 13] is **ACCEPTED**; the Plaintiff's Motion for Preliminary Injunction [Doc. 4] is **DENIED AS MOOT**; the Defendant's Motion to Dismiss [Doc. 9] is **GRANTED**; and the Plaintiff's Complaint is **DISMISSED WITHOUT PREJUDICE** for lack of subject matter jurisdiction.

IT IS SO ORDERED.

Signed: August 7, 2023



Martin Reidinger
Chief United States District Judge

